



DEPARTMENT OF HEALTH AND HUMAN SERVICES

Administration for Children and Families

Proposed Information Collection Activity; Comment Request

Proposed Projects:

Title: TANF Quarterly Financial Report ACF-196R

OMB No.: NEW

Description: This information collection is authorized under Section 411(a)(3) of the Social Security Act. This request is for approval to create the ACF-196R form for quarterly financial reporting under the Temporary Assistance for Needy Families (TANF) program. Implementation of these changes will entail new costs to ACF, and thus, final adoption will depend upon funding availability. States participating in the TANF program are required by statute to report financial data on a quarterly basis. The forms meet the legal standard and provide essential data on the use of federal TANF funds. Failure to collect the data would seriously compromise ACF's ability to monitor program expenditures, estimate funding needs, and to prepare budget submissions and annual reports required by Congress. Financial reporting under the TANF program is governed by 45 CFR Part 265.

Approval of the ACF-196R would result in two basic changes to TANF quarterly financial reports. The first is to require respondents to allocate annual expenditures among an expanded list of categories on the ACF-196R; these categories better reflect the wide range of activities on which states are expending TANF funds. The second change is to the accounting method used to

report expenditures made in a fiscal year and monitor cumulative expenditures by grant year award. Specifically, effective FY 2015, with each open grant year award, respondents will be required to report actual expenditures made in a fiscal year rather than updating cumulative totals, using the ACF-196R. If a respondent needs to adjust an expenditure reported in a prior year, it will revise the report for the fiscal year in which that expenditure occurred, rather than the current year's report.

We will maintain the ACF-196 form (Approved OMB No 0970-0247), only for revisions to historical data. Specifically, if a respondent needs to adjust or correct an expenditure submitted in a fiscal year prior to FY 2015, the respondent will revise the ACF-196 pertaining to the relevant grant year for expenditures cumulative through FY 2014. Thus, the reporting burden associated with the ACF-196 is greatly reduced.

Respondents: State agencies administering the TANF program

ANNUAL BURDEN ESTIMATES

Instrument	Number of Respondents	Number of Responses per Respondent	Average Burden Hours per Response	Total Burden Hours
ACF-196R	51	4	14	2856

Estimated Total Annual Burden Hours: 2856

In compliance with the requirements of Section 506(c)(2)(A) of the Paperwork Reduction Act of 1995, the Administration for Children and Families is soliciting public comment on the specific aspects of the information collection described above. Comments may be sent in writing to the Administration for Children and Families, Office of Planning, Research and Evaluation, 370 L'Enfant Promenade, SW., Washington, DC 20447, Attn: ACF Reports Clearance Officer or emailed to: infocollection@acf.hhs.gov. All requests should be identified by the title of the information collection. Interested parties can also request copies of the proposed collection of information (instructions and forms) at the above address or by accessing the Information Memorandum TANF-ACF-IM-2013-03 on the Policy page of the OFA website, available at <http://www.acf.hhs.gov/programs/ofa/programs/tanf/policy>.

ACF specifically requests comments on: (a) whether the proposed collection of information is critical to the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the proposed collection of information; (c) the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; (e) ability of respondents to categorize and allocate expenditures in the more detailed manner that the new categories listed on the ACF-196R would require; (f) whether definitions for categories are clear, or whether any of the definitions should be revised to prevent confusion over how to report an expenditure; (g) whether any additional or alternative categories of expenditure reporting should be included in order to improve understanding of how TANF and maintenance-of-effort (MOE) funds are being used; (h) length of time it will take for respondents to adapt to the new accounting method, specifically, whether a state would be able

to accurately report expenditures according to the new accounting methodology by February 14, 2016 (the date the first quarter FY 2015 report is due), and if not, what transition time would be needed in order to report in accordance with the revised forms and procedures; (h) any complications that may result from the transition to a new accounting method, and if so, how to minimize the potential for complications; (i) whether there will be costs involved with transitioning to reporting in new expenditure categories and accounting method, and if so, what would be the anticipated extent of such costs. Consideration will be given to comments and suggestions submitted within 60 days of this publication.

Robert Sargis
Reports Clearance Officer

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